

This letter discusses a request to demonstrate table games to riverboat casino operators. See 230 ILCS 30/1 et seq. (This is a GIL).

February 26, 2002

Dear Xxxxx:

This letter is in response to your letter dated December 20, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/Laws/regs/part1200/>.

In your letter, you have stated and made inquiry as follows:

AAA is requesting approval to host a demonstration to be held at a downtown CITY hotel around February 7, 2001.

AAA is the manufacturer and supplier of table games as well as games that are still in the development stage. AAA would like to show case these games along with our single deck shuffler and continuous shuffler to operators in the CITY area. The event would enable the operators to play the games with 'No Value' chips, those with the most chips at the end of their rounds of play will be awarded 'No Cash' prizes.

CITY is one of the last stops during our demonstration tour and we are very excited about the opportunity to show and acquire feed back from the operators about our new and upcoming games for use in the riverboat casinos in Illinois.

I look forward to the opportunity to discuss this as necessary to confirm your approval to schedule the demonstration. If you have any questions please contact me. Thank you in advance for your consideration.

The Department of Revenue is responsible for administering the Charitable Games Act, 230 ILCS 30/1 et seq. This Act makes provisions for qualified organizations to obtain licenses to conduct charitable games for purposes of fund raising in furtherance of their charitable purposes. Persons wanting to provide premises for the games must obtain a license under the Act. Persons wanting to sell, lease, lend or distribute supplies, devices and other equipment designed for use in the playing of charitable games to licensed organizations must also obtain a license.

Organizations licensed to conduct charitable games may offer or conduct only the games listed in the Act. These games include roulette, blackjack, poker, pull tabs, craps, bang, beat the dealer, big six, gin rummy, five card stud poker, chuck-a-luck, keno, hold-em poker, and merchandise wheel.

It appears to us that the activities you have in mind are outside the jurisdiction of the Department under the Charitable Games Act. However, you may want to contact the State's Attorney's Office regarding any application of the gambling provisions contained in the Criminal Code and the Illinois Gaming Board regarding any application of the Riverboat Gambling Act, 230 ILCS 10/1 et seq.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Martha P. Mote
Associate Counsel

MPM:msk